

How to Code Payments Between School Districts and Special Education Cooperatives (08/09)



**Montana
Office of Public Instruction**
Denise Juneau, State Superintendent

Type of Activity	Cooperative Records	District Records	Legal Considerations
District Payments to Cooperatives:			
District sends Related Services Block Grant (RSBG) match to Co-op	382-5710	X01-280-62XX-920	- - Required by 20-9-321, MCA. Exception if excused by written agreement under ARM 10.16.3813
District sends other general fund support (i.e., more than required RSBG match) to Co-op	382-5710	X01-280-62XX-920	
District sends Federal grant to Co-op (rare - - subgrant)	315-5700-XXX	X15-XXX-62XX-930-XXX	- - Districts that pass-through Federal monies assume responsibilities of subgrants under Federal laws. See requirements in OPI Grants Handbook, section 700. - - IDEA is the only Federal grant administered by OPI that allows districts or co-ops to pass-through dollars.
Cooperative Payments to Districts:			
Co-op refunds RSBG match the district paid them.	Reduce 382-5710	Reduce X01-280-62XX-920	- - Allowed by ARM 10.16.3815 (must have a written contract forgiving the match in lieu of the district spending on other special education costs. - - Co-op may also forgive match that has not been paid, and no transaction would be necessary to record. - - Alert: Must spend on special education costs to avoid maintenance of effort problems.
Co-op refunds other general fund support the district paid them (i.e., payments above the required match)	Reduce 382-5710	Reduce X01-280-62XX-920	- - Alert: Must spend on special education costs to avoid maintenance of effort problems.
Co-op sends district payment for services provided by the district	382-280-62XX-920	X15-5710-XXX	- - Allowed by ARM 10.16.3813. - - Requires a written contract. - - Must be deposited into district's Fund 15. - - District must spend or return it by June 30.
Co-op subgrants IDEA or other Federal grant to district	315-XXX-62XX-930 ↑ Use grant program number here	X15-5700	- - Districts that pass-through Federal funds assume responsibilities of subgrants under Federal laws. - - IDEA is the only Federal grant administered by OPI that allows districts or co-ops to pass through dollars.

